

Member States capabilities in fighting tax crimes

Relevant legal definition(s) of tax-related offences

	Tax avoidance	Tax evasion	Money laundering
Romania	is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	Fiscal Code, Law No. 227/2015	Articles 8 and 9 of the law 241/2005 for the prevention and the fight against tax evasion	Law No. 656/2002 regarding the prevention and sanctioning of money laundering
Nature of the offence	N/C	N/C	Criminal
Objective element	When determining the amount of a mandatory tax or social obligation, the tax authorities cannot take into account a transaction that has no economic purpose, adjusting the tax effects of said transaction, or they can reclassify the form of a transaction/activity in order to reflect the economic content of the said transaction/activity.	<ul style="list-style-type: none"> • The banning of some rights the calculation with ill will by the taxpayer of the taxes and contributions, thus obtaining, without right, of money as reimbursements or restitutions from the General Consolidated Budget or compensations owed to the General Consolidated Budget. • Tax fraud: Concealing of the taxable assets or source, the omission, in part or totally, of the recording, in the accounting documents or in other legal documents, of the commercial operations carried out of the income made; the recording, in accounting documents or in other legal documents, of expenses that do not have as base real operations or the recording of other fictive operations; the alteration, destruction or concealment of accounting documents, memories of the cash registers or fiscal cash register or of any other means of data storage; the carrying out of double accounting, using documents or other data storage means; avoiding financial, fiscal of customs verifications, through non-declaration, fictive or inexact declaration with regard to the main or secondary offices of the verified persons; the substitution, degrading or alienation of assets sequestered in conformity with the provisions of the Fiscal Procedure Code and of the Penal Procedure Code 	<p>The following deeds represent the offence of money laundering:</p> <ul style="list-style-type: none"> • the conservation or transfer of property, knowing that such property is derived from criminal activity, for the purpose of concealing or disguising the illicit origin of that property or for the purpose of assisting the person who committed the offence generating the property to evade prosecution, trial and punishment execution • the concealment or disguise of the true nature of the origin, location, disposition, movement or ownership on property, or rights with respect to such property, knowing that such property is derived from criminal activity • the acquisition, possession or use of property, knowing that such property is derived from criminal activities
Mental element	N/C	N/C	Knowledge on the origin of property or the intended purpose may be inferred/deducted from objective factual circumstances.
Sanction	N/C	Imprisonment from 3 to 10 years	Imprisonment from 3 to 10 years
Other tax-related crimes		Fraud: Law 31/1990	
Aggravating / mitigating circumstances	N/C	Committed in organised group	N/C
Legal persons/natural persons			Both
Other information		Attempt is punishable	Attempt is punishable

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Statistical data on tax avoidance, tax evasion and money laundering

Romania	2014	2015	2016 Until July	Comments
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MONEY LAUNDERING

FIU: ONPCSB - Oficiul National de Prevenire si Combatere a Spalarii Banilor National Office for the Prevention and Control of Money Laundering				It carries out the analysis of suspicious transactions.
Human Resources				
Budget (€)				
Type of FIU				
Total number of reports disclosed				
Including Suspicious Activity Reports (SARs)			3.516	The vast majority are from credit institutions
Including Suspicious Transaction Reports (STRs)				
Including Unusual Transaction Reports				
Including Cash Transaction Reports				
Including Currency Transaction Reports				
Including External Transaction Reports				
Audits conducted			2.577	Both on-site and off-site
Number of administrative sanctions			130	Number of entities sanctioned
Out of which warnings			164	
Out of which fines			73	
Value of fines			€ 205.283	
Court Cases				
Total number of proceedings started				
Number of pending/unresolved court cases				
Total number of convictions				
Including of natural persons convicted				
Including of legal persons				
Number of court cases resolved with an acquittal				
Number of court cases resolved in another way				
Number of court cases resolved in sentences				

Amount of seized financial means				
Including natural persons				
Including corporate bodies				
Including fines				
Amount of fines				
Including imprisonment				
of which, conditional sentence				
of which, unconditional imprisonment				

OTHER TAX-RELATED OFFENCES				
Tax Evasion Unit: National Agency for Fiscal Administration (NAFA)				Carries out tax audits that have as object the checking of the legality and compliance of tax returns, the correctness and accuracy of fulfilling obligations regarding the establishing of tax obligations, compliance with the provisions of the tax and accounting legislation, the checking or establishing of the tax bases, establishment of the differences of main fiscal obligations.
Human Resources				
Budget (€)				
Number of cases investigated				
Number of Tax Audits conducted				
Number of Site Visits				
Taxes Debited on the basis of Audits				
Number of tax offences reported				
Court Cases				
Total number of proceedings started				
Number of pending/unresolved court cases				
Total number of convictions				
Including of natural persons convicted				
Including of legal persons				
Number of court cases resolved with an acquittal				
Number of court cases resolved in another way				
Number of court cases resolved in sentences				
Amount of seized financial means				
Including natural persons				

Including legal person				
Including fines				
Amount of fines				
Including imprisonment				
of which, conditional sentence				
of which, unconditional imprisonment				

Conversion

01/06/2017

€ 1,00

4,56931 RON

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Romania	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	In conformity with the attributions verifications in own records were carried out in regard to the persons communicated in the public media as being part of the "Panama Papers", by the press. 60 Romanian individuals (natural persons) were implicated by the Panama Papers. Out of those, 2 were already under verification of personal tax status.
Supervisory activities	
Investigations initiated	Following the Panama Papers, 5 legal persons were previously or currently under investigation or under risk analysis.
(Pre) trial proceedings initiated	
Fines and sentences	With this occasion it has been found that, none of the persons were found in an enforcement based on a final court ruling, issued by the court in a penal matter, as a follow up of a prejudice to the state budget.
Other information	